EXHIBIT U

05-44481-rdd Doc 11756-21 Filed 01/07/08 Entered 01/07/08 19:26:42 Exhibit U Pq 2 of 4

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August 7, 2007

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BY FEDERAL EXPRESS

Jay A. Schwartz, Esq. Schwartz Law Firm, P.C. 37887 West Twelve Mile Road, Suite A Farmington Hills, Michigan 48331

> RE: In re Delphi Corporation—Notice To Nu-Tech

Plastics Engineering, Inc. Under Fed. R. Evid. 807

And Fed. R. Bankr. P. 9017

Dear Mr. Schwartz:

Enclosed is the Debtors' Notice To Nu-Tech Plastics Engineering, Inc. Under Fed. R. Evid. 807 And Fed. R. Bankr. P. 9017.

Sincerely,

Nick D. Campanario

Encl.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 333 West Wacker Drive, Suite 2100 Chicago, Illinois 60606 (312) 407-0700 John Wm. Butler, Jr. (JB 4711) John K. Lyons (JL 4951) Albert L. Hogan, III (AH 8807) Ron E. Meisler (RM 3026)

- and -

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Delphi Legal Information Hotline: Toll Free: (800) 718-5305 International: (248) 813-2698

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SOUTHERN DISTRICT OF NEW TORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

Debtors. : (Jointly Administered)

NOTICE TO NU-TECH PLASTICS ENGINEERING, INC. UNDER FED. R. EVID. 807 AND FED. R. BANKR. P. 9017

TO: Nu-Tech Plastics Engineering, Inc., through its counsel, Jay A. Schwartz, Esq., Schwartz Law Firm, P.C., 37887 West Twelve Mile Road, Suite A, Farmington Hills, Michigan 48331

PLEASE TAKE NOTICE that Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), intend to offer as evidence at the mediation and/or hearing with respect to proof of claim number 1279 filed by Nu-Tech Plastics Engineering, Inc. ("Nu-Tech") the statements of John W. Mailey attached to this notice as Exhibit A and Exhibit B, and that the Debtors may rely on Fed. R. Evid. 807, as made applicable here by Fed. R. Bankr. P. 9017, in connection with Mr. Mailey's statements. Mr. Mailey, Nu-Tech's former president, chief executive officer, and majority shareholder, is deceased.

Dated: August _____, 2007 Chicago, Illinois

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LINE 1

Ву:_____

John Why. Butler, Jr. (JB 4711) John K. Lyons (JJ 4951)

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